individuals, 3,354 cubic feet by right holders and 330 cubic feet on account of free grants. The stock of timber in the depots on the last day of the year was 1,74,443 cubic feet, as against 2,12,453 cubic feet on the corresponding day of 1082.

32. Receipts and expenditure.—The gross revenue amounted to Rs. 7,04,431, against Rs. 6,43,994 in 1082, the increase being Rs. 60,437. The expenditure also rose, from Rs. 4,92,382 to Rs. 5,39,093. The net revenue was Rs. 1,65,338, against Rs. 1,51, 612 in the preceding year. The proportion of the expenditure to the gross revenue was the same as in 1082, *viz.*, 76 per cent. His Highness' Government note the small increase in the net revenue, but they attach no importance to it. They have repeated, for the information and guidance of the Acting Conservator, what they had already stated to Mr. Bourdillon in January last, that *what was wanted in the Forest department, more than anything else, was to work scientifically and carefully conserve existing reserved forests.* In view to the apprehension of overcutting expressed by the Acting Conservator and already referred to, the most urgent needs of the Forest department are carefully prepared working plans. No consideration of showing an early increase in the net revenue would be allowed to interfere with the wise policy, already adopted by the Acting Conservator, of reducing the fellings—and even stopping them altogether in some cases—till steps have been taken to explore the working circles and to obtain a careful estimate of their capability in respect of the more valuable species of timber.

33. Miscellaneous.—The Forest Code, which was passed in 1082, came into force from the beginning of the year under review.

The system of patrolling the roads by forest guards, in lieu of maintaining watch stations, which was tried as an experimental measure in 1082, was abolished during the year, as it was found not to work successfully. The watch stations which had been closed had to be revived.

Rules were passed during the year for throwing open the reserved forests and plantations of the State, at the discretion of the Conservator, to the grazing of cattle on payment of prescribed fees.

The fee of 4 annas per ton, tentatively imposed on fuel removed from unreserved lands, was permanently raised to one rupee per ton from the beginning of the year, head-loads being however free.

A fee of 12 annas per cartload, or Re. 1–8 as. per ton, was imposed from the beginning of the year on charcoal burnt in or removed from the unreserved lands.

A light fee was also sanctioned to be levied on vakkanar (*sterculia villosa*) and bamboo shoots (*mulanchilli*) removed from the forests.

Two State stipendiary students were sent to undergo training in the Forest College at Dehra Dun.

Two Deputy Rangers of the department were also deputed to the Coimbatore Forest School for training.

Two State students who were undergoing training at Dehra Dun passed out and were appointed as Rangers during the year. His Highness' Government are insisting as far as possible on the entertainment of only passed men in the superior grades of the department, and stipendiary students are being sent out for training

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